

Yellowstone County Tax Appeal Board

Physical Address:

316 N 26th Street Rm 3101
Billings, MT 59101

Mailing Address:

PO Box 35000
Billings, MT 59107-5000



Yellowstone County Tax Appeal Board

MINUTES

COUNTY: Yellowstone County

PLACE: BOCC Board Room

DATE: October 14th, 2025

TIME: 1:00pm-1:48pm

*SHOW RECESS AND RECONVENTION

BOARD MEMBERS PRESENT:

J.R. Reger

Hanna Wagner

Dan Cohn

SECRETARY:

Erika Guy

HEARINGS HELD:

1:00pm

Docket #A-04-24 A-05-25 A-06-25

Ewalt

DECISIONS MADE:

Docket #A-04-25/C01246

Ewalt

Adjusted

Docket #A-05-25/C01245

Ewalt

Adjusted

Docket #A-06-25/C01244

Ewalt

Adjusted

Docket #A-04-25, A-05-25 & A-06-25:

Motion made by Hanna Wagner to adjust tax code C01246 from \$27,763 to \$20,000, C01245 from \$27,026 to \$20,000 & C01244 from \$27,000 to \$20,000. Seconded by J.R. Reger. Motion passed unanimously.

SIGNED:

A handwritten signature in blue ink, appearing to be "J.R. Reger", is written over a horizontal line.

J.R. Reger, Chair

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

AUG 18 2025

Complete this document to appeal a property tax classification or assessment set by the Montana Department of Revenue (DOR). This appeal must be filed with the County Clerk and Recorder of the county where the property is located. This appeal will be heard by that county's Tax Appeal Board (CTAB). The County Tax Appeal Board is not part of the Department of Revenue.

FOR COUNTY APPEAL TAX BOARD USE

Docket Number: A-04-25
Date Filed: 8/18/25
Received by: Erika G.

Only one appeal may be made in each two-year appraisal cycle. The date your appeal is due depends on whether you went through the AB-26 informal review process with DOR.

If you did NOT file an AB-26.	OR	If you went through the AB-26 process.
The county Clerk and Recorder must receive your appeal within 30 days from the date on the DOR's notice of tax classification or assessment.		The county Clerk and Recorder must receive your appeal within 30 days from the date on the final AB-26 decision sent by Montana Dept. of Revenue.

If your appeal is received late it will not be considered. If your property taxes are due before the appeal is resolved, you must pay them under protest if you want them refunded to you.

If you refuse to allow DOR to inspect your property for appraisal you must submit an appraisal conducted by a licensed appraiser who is in good standing and certified in Montana. If you do not, the county and state tax appeal boards cannot revise your valuation.

Name	Francis A Ewalt, trustee & LAURE F Ewalt, trustee				
Taxpayer Name	Francis Ewalt				
Property County	Yellowstone				
Address	2131 Phoebe Dr				
City	Billings	State	MT	Zip	59105
Email	ltiewired@gmail.com	Phone	406-861-8964		

Was an AB-26 Form filed with the Dept. of Revenue?

Select One: ☐ No ☒ Yes

Decision Date: August 8, 2025

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Legal Description of Property:

Street Address	2131 Willet	No. of Acres	.25
Lot(s)	Lot 11	Section	515
Block(s)	1	Township	T01 N
Addition / Subdiv.	Meadowlark Sub.	Range	R26
City / Town	Billings	GEOCode	03-1033-15-2-20-11-0000

	Dept. of Revenue Valuation	Taxpayer Requested Valuation	CTAB Valuation For CTAB use only.
Land	\$27,763	\$20000	
Buildings & Improvements	/	/	

This section is your opportunity to describe what you think was incorrect about DOR's classification and assessment and to describe what the Board should do to correct it.

What was incorrect about DOR's classification or assessment?

(Ex: A similar house in my neighborhood sold for less.)

Lot with no water or street would not
sell for price valuation. Previous
assessed value was \$13,929. (prior cycle.)

What are you asking for to correct the problem?

(Ex: My home should be valued at \$75,000.)

Suggested value @ \$20,000. We had it
advertised at this amount and no takers.
No water or street to lot.

August 14, 2023	Francis A. Cwalt
Date	Taxpayer Signature

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Optional: 3rd Party Representation: List below.

I hereby authorize _____ to represent me in this appeal.

Address

Email

Phone

Date

Taxpayer Signature

Finally, make two copies of this document and:

- Send the original AND one copy to the County Clerk and Recorder.
- Keep one copy for your records.

What Happens Next?

The County Tax Appeal Board will contact you to arrange a hearing with you and the Department of Revenue. After the hearing, the County Tax Appeal Board will provide you with a decision by mail within 3 days.

The following section is for the County Tax Appeal Board to write its decision.

The above application is:

Granted / Denied / Granted in Part

For the following reasons:

The YCTAB does not believe the DOR's appraisal is an appropriate market value for this property. The value is adjusted to \$20,000.00.

Date: 10-14-25 Chair Signature & County:

J.R.B. Yellowstone

You may appeal this County Tax Appeal Board decision to the Montana Tax Appeal Board. To do so, complete and submit an Appeal to the Montana Tax Appeal Board (form MTAB-801), available at www.mtab.mt.gov.

The Montana Tax Appeal Board must receive your appeal within 30 days from when you received the County Tax Appeal Board decision or your appeal will not be accepted.

2139 Willet
2 of 3 lots appeal

CO1245

Yellowstone County Commissioners
RECEIVED
APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

AUG 18 2025
Complete this document to appeal a property tax classification or assessment set by the Montana Department of Revenue (DOR). This appeal must be filed with the County Clerk and Recorder of the county where the property is located. This appeal will be heard by that county's Tax Appeal Board (CTAB). The County Tax Appeal Board is not part of the Department of Revenue.

FOR COUNTY APPEAL TAX BOARD USE
Docket Number: A-05-25
Date Filed: 8/18/25
Received by: Erika G.

Only one appeal may be made in each two-year appraisal cycle. The date your appeal is due depends on whether you went through the AB-26 informal review process with DOR.

If you did NOT file an AB-26.	OR	If you went through the AB-26 process.
The county Clerk and Recorder must <u>receive</u> your appeal within 30 days from the <u>date on the DOR's notice of tax classification or assessment.</u>		The county Clerk and Recorder must <u>receive</u> your appeal within 30 days from the <u>date on the final AB-26 decision sent by Montana Dept. of Revenue.</u>

If your appeal is received late it will not be considered. If your property taxes are due before the appeal is resolved, you must pay them under protest if you want them refunded to you.

If you refuse to allow DOR to inspect your property for appraisal you must submit an appraisal conducted by a licensed appraiser who is in good standing and certified in Montana. If you do not, the county and state tax appeal boards cannot revise your valuation.

Name	<u>Francis A Ewalt, trustee & LAURIE Ewalt, trustee</u>				
Taxpayer Name	<u>Francis Ewalt</u>				
Property County	<u>Yellowstone</u>				
Address	<u>2131 Phoebe Dr.</u>				
City	<u>Billings</u>	State	<u>MT</u>	Zip	<u>59105</u>
Email	<u>1trwired@gmail.com</u>	Phone	<u>406-861-8963</u>		

Was an AB-26 Form filed with the Dept. of Revenue?

Select One: ☐ No ☒ Yes Decision Date: August 8, 2025

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Legal Description of Property:

Street Address	2139 Willet DR	No. of Acres	.23
Lot(s)	Lot 10 + vacated alley	Section	S15
Block(s)	1	Township	T01N
Addition / Subdiv.	Meadowlark Sub	Range	R26
City / Town	Bullings	GEOCode	03-1033-15-2-20-10-0000

	Dept. of Revenue Valuation	Taxpayer Requested Valuation	CTAB Valuation For CTAB use only.
Land	\$27,026	\$20,000	
Buildings & Improvements			

This section is your opportunity to describe what you think was incorrect about DOR's classification and assessment and to describe what the Board should do to correct it.

What was incorrect about DOR's classification or assessment?

(Ex: A similar house in my neighborhood sold for less.)

Not with no water and no street would not
sell for price suggested. Previous assessed
value was \$13,620 (prior cycle).

What are you asking for to correct the problem?

(Ex: My home should be valued at \$75,000.)

Suggested value @ \$20000. We had it
advertised @ that price. No takers as
no water and no finished street

August 14 2025	Francis A. Ewelt
Date	Taxpayer Signature

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Optional: 3rd Party Representation: List below.			
I hereby authorize		to represent me in this appeal.	
Address			
Email		Phone	
Date	/ /	Taxpayer Signature	

Finally, make two copies of this document and:

- Send the original AND one copy to the County Clerk and Recorder.
- Keep one copy for your records.

What Happens Next?

The County Tax Appeal Board will contact you to arrange a hearing with you and the Department of Revenue. After the hearing, the County Tax Appeal Board will provide you with a decision by mail within 3 days.

The following section is for the County Tax Appeal Board to write its decision.

The above application is:	<u>Granted</u> / Denied / Granted in Part
For the following reasons:	The CLTAB does not believe the DOR's appraisal is an appropriate market value for this property. The value is adjusted to \$20,000.00
Date: 10.14.25	Chair Signature & County: <u>J. R. [Signature]</u> Yellowstone

You may appeal this County Tax Appeal Board decision to the Montana Tax Appeal Board. To do so, complete and submit an Appeal to the Montana Tax Appeal Board (form MTAB-801), available at www.mtab.mt.gov.

The Montana Tax Appeal Board must receive your appeal within 30 days from when you received the County Tax Appeal Board decision or your appeal will not be accepted.

2147' Willist
3 of 3 lots appeal

CO1244

Yellowstone County Commissioners
RECEIVED

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

AUG 18 2025

Complete this document to appeal a property tax classification or assessment set by the Montana Department of Revenue (DOR). This appeal must be filed with the County Clerk and Recorder of the county where the property is located. This appeal will be heard by that county's Tax Appeal Board (CTAB). The County Tax Appeal Board is not part of the Department of Revenue.

FOR COUNTY APPEAL TAX BOARD USE

Docket Number: A-06-25
Date Filed: 8/18/25
Received by: Erika G.

Only one appeal may be made in each two-year appraisal cycle. The date your appeal is due depends on whether you went through the AB-26 informal review process with DOR.

If you did NOT file an AB-26.	OR	If you went through the AB-26 process.
The county Clerk and Recorder must receive your appeal within 30 days from the date on the DOR's notice of tax classification or assessment.		The county Clerk and Recorder must receive your appeal within 30 days from the date on the final AB-26 decision sent by Montana Dept. of Revenue.

If your appeal is received late it will not be considered. If your property taxes are due before the appeal is resolved, you must pay them under protest if you want them refunded to you.

If you refuse to allow DOR to inspect your property for appraisal you must submit an appraisal conducted by a licensed appraiser who is in good standing and certified in Montana. If you do not, the county and state tax appeal boards cannot revise your valuation.

Name	Francis A Ewalt, trustee & LAURIE F Ewalt, trustee				
Taxpayer Name	Francis A. Ewalt				
Property County	Yellowstone				
Address	2131 Phoebe Dr				
City	Billings	State	MT	Zip	59105
Email	the.wired@gmail.com	Phone	406-861-8964		

Was an AB-26 Form filed with the Dept. of Revenue?

Select One: ☐ No ☒ Yes

Decision Date: August 8, 2025

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Legal Description of Property:

Street Address	2147 Willet Dr	No. of Acres	.23
Lot(s)	Lot 9 + vacated alley	Section	S15
Block(s)	1	Township	T01 N
Addition / Subdiv.	Meadowlark Sub	Range	R26 E
City / Town	Billings	GEOCode	03-1033-15-2-20-09-0000

	Dept. of Revenue Valuation	Taxpayer Requested Valuation	CTAB Valuation For CTAB use only.
Land	\$27,000	\$20,000	
Buildings & Improvements			

This section is your opportunity to describe what you think was incorrect about DOR's classification and assessment and to describe what the Board should do to correct it.

What was incorrect about DOR's classification or assessment?

(Ex: A similar house in my neighborhood sold for less.)

Lot with no water or street would not
sell for price valuation. Previous
assessed value was \$13,609 (prior cycle).

What are you asking for to correct the problem?

(Ex: My home should be valued at \$75,000.)

Suggested value @ \$20,000. We had advertised
for that amount and had no takers. There is
no water or street to property.

August 14, 2025	Francis A. Ewolt
Date	Taxpayer Signature

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Optional: 3rd Party Representation: List below.

I hereby authorize _____ to represent me in this appeal.

Address _____

Email _____

Phone _____

Date _____ / _____ / _____

Taxpayer Signature _____

Finally, make two copies of this document and:

- Send the original AND one copy to the County Clerk and Recorder.
- Keep one copy for your records.

What Happens Next?

The County Tax Appeal Board will contact you to arrange a hearing with you and the Department of Revenue. After the hearing, the County Tax Appeal Board will provide you with a decision by mail within 3 days.

The following section is for the County Tax Appeal Board to write its decision.

The above application is:

Granted / Denied / Granted in Part

For the following reasons:

The YLTAB does not believe the DOR's appraisal is an appropriate market value for this property. The value is adjusted to \$20,000.00

Date: 10.14.25 Chair Signature & County: JRG Yellowstone

You may appeal this County Tax Appeal Board decision to the Montana Tax Appeal Board. To do so, complete and submit an Appeal to the Montana Tax Appeal Board (form MTAB-801), available at www.mtab.mt.gov.

The Montana Tax Appeal Board must receive your appeal within 30 days from when you received the County Tax Appeal Board decision or your appeal will not be accepted.